Preserve -

G.R.S. IX—5]

Previous references
449-20-

1922-23
(MMM)

File No. 277-22

Serial Nos. 1, 2, 3 & 4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Four only.

Part B for Aug 22

SUBJECT

Order passed re audit of the Combined Audit Industrial Supply Office by Efficiency Audit Branch

---

To The Industrial Commr
Sir Mayo Gunn
110973 of 30.8.22
277-22-4.

Efficiency
The Audit-Branch notes the
of Record & register of the Income

Printed on the Multigraph.

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

File No

FILE HEADING.

Combined
Audit of the Murrai Supdt's Office
by the Efficiency Audit-staff.

From

No.	Dated	Received

Diary No.	Enclos	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

Audit of the Mysore Supply

General and Revenue Secretariat.	File No.	of 19

Serial No.	
	Draft Submitted as directed. B.S. 30/3/21 Venkatram 2/4/22
	No. E.A. 4392 dt 31.3.22 to the Mysore Audit stating that Mr B. Sreenivasaraya Rao of the E.A. staff will be deputed to audit the records & registers of the Supply Office
2	Letter No. E.A. 5341 dt 19.5.22 to the Mysore Supply stating in continuation that Mr Sreenivasaraya will be deputed from 20/5/22
3	A note on the work of audit is subd. DR 24/8/22 Send to the Mysore Comr. Draft subd DR 29/8/22 Venkatram 2/9/22
4	Letter No. 973/EA dated 30th Aug 1922 to the Mysore Comr in Mysore — Forwards the audit note for necessary action. Resubmitted for further orders. Venkatram DR 30/8/22 Note 6

NOTE—Contn. sheet.

Serial No.

Paras 5 of the report. — The questions of the pay.ts of the Vritti amts. to the vattidars of Nort Kurkmadevi charities & of the handing over of certain original documents presented in the Nawa case several years ago are of a highly contested nature, and no final decision was possible till they were thoroughly sifted. The parties were often present in Office & urged their claims before the Sec.r and the First member so that adinterim replies were found unnecessary. The Vritti question has been before the First member a number of times and ~~xx~~ orders have recently been finally issued in the case.

The original documents in the Nawa case had to be returned to the parties concerned after much scrutiny & investigation entailing protracted correspondence.

The endorsement resp.d to in the closing lines of this paragraph was from one Mr. Venkataramaniah, Pleader, who came to Office almost every day. It was a matter of some correspondence and no final reply to the donor was possible. The matter has since been finally disposed of.

Serial No.

Paragraph 6. The returns recd are not many in number and the register itself answers the purpose. The last sentence of this para explains the purpose these returns serve.

Para 8-A These registers are not prescribed by Govt, but were kept only to suit the convenience of the Secrett work. No elaborate form is nec^y, but the form adopted serves the purpose intended, which is, to find out how much has been from time to time spent out of the State grant for repairs & how much remains for being utilised for other purposes. The allotment of the State grant has been transferred to the Musrai Circle now.

Para 10 - Suspend cases. The cases in the Mur Deptt are such as have to be heard in Taluks & hobblis, & a certain amt of delay is unavoidable. But regular reminders are being issued, D.O. Com^ns being sent in long standing & urgent cases, in order to avoid unnecessary delay.

Para 14 - Taluk accounts -
These accounts have simply been kept according instructions [illegible] monthwise, till the question of [illegible]

NOTE—Contn. sheet.

Serial No.

and if so in what form, could be decided after the special duty was completed and the Spl. duty Officer had devised a suitable form in which to consolidate such accounts. The Taluk Adm. reports which are now in the form of accounts have also to be kept so arranged, no action being req. thereon.

These accounts are used generally in order to find out the balances at the credit of Minor Mar. Inst. whenever req. The Taluk figures invariably vary widely from those of the Emp. Office, and the consolidation of Taluk accounts serves no useful purpose.

Para 23. Office manual—

There has been a special difficulty in framing an Office manual for the Murrai Deptt. The Murrai Inst. Office and the Murrai Branch of the Secrett, ~~the~~ virtually different branches of the same Deptt. were, in actual working, different Offices at one time following different systems of registering, depositing, working & recording. One & the same Officer being at the head of both the Offices, the Offices having ~~office~~

NOTE—Contn. sheet.

Serial No.

to deal with papers of similar description, easily interchangeable from one to the other, the compilation of an office manual to suit both the branches of the department was a matter of great difficulty. The two offices were subsequently combined, and in order to prevent confusion, the offices had to be kept distinct, with the exception of registering and despatching. The difficulty of compilation was enhanced by this combination, so a simple set of detailed instructions was framed for the harmonious working of the offices, the question of the compilation of the regular office manual having had to be taken up after more experience was gained.

The offices have again been bifurcated, the Supply office having been converted into the Store Comr's office & placed under a Dist. officer & the Accounts portion merged in the Govt. Accountant.

The matter has now to be taken up by the Store Comr. who has a single office to handle the work, pending an office manual for this office.

NOTE—Contn. sheet.

Serial No

Para 24. The last subpara under (e) explains why (c) and (d) could not be undertaken at once. The lists which are not in hand are kept in the Mun. Comr's Office, and it is not a matter for that Office to attend to.

As for (e), the Appt of a successor to the late Asst Engr of the Mun. Deptt. The matter rests sometime in Council, who have recently decided that the Appt be abolished.

As regards (f), the subject of enhanced provision for the Triplicane Quarters, the Saidapet Sanitarium, and the Nungambakkam Chattram is a thing we are keeping carefully handling. It has been been since ~~the~~ resolved that enhanced provision is possible.

Para 27. Powers of Mun: officers.

The appointment of the Mun: Comr with powers of Jud: in certain classes of cases and the conferment of the powers of the Sub-Comrs of Police, ~~[illegible]~~ in respect of [illegible] which they have hitherto exercised for municipal [illegible]

NOTE—Contn. sheet

General and Revenue Secretariat. File No. of 19

Serial No.

the inconvenience settled

Paras 28 & 29. No admn. to fort for the Murrai Deptt has been duly sub. & reviewed. A decision for the Deputy in Bassein address and a more elaborate one for the State Admn. report are frequently prepared in the Secrett Branch bringing out the salient points in the Deptt. Now that there is a separate Mur: Const unconnected with the Central Govt., that officer may be asked to submit a report of the Admn. of the Mur Deptt, by about the 1st of September of each year, and it may also be reviewed in the Murrai Branch of the Secrett.

Sd
29.9.22

Put with Mr (Mazoin) Secy please see me about this? The matter can be talked over after our return to Bangalore next.

3059-70.
7.10.22

Pl
8.10.22

NOTE—Contr. sheet

General and Revenue Secretariat. File No. of 19

Serial No

The Combined office of the Magistrate, and Sec. Dept. Nagpur file has been abolished, and there is nothing further to be done. I had a talk with the Member on this subject today

First Member) 9/12/22

4930-422
13.12.22

Seen -

Recd -
13.12.22 14/12/22

This ~~[illegible]~~ will, if appd, be returned to the Efficiency Audit Branch.

Consequent on the abolition of the E.A. Branch as such, it has been ordered that files relating to the audit and inspection of offices should be dealt with in the respective Sects. This file may therefore be sent back to the Nagpur Sectt

13/12/22

No objection
14/12/22

3/1/23

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the 191 .

Section Mus

File No. 277-2

Serial No. 1

No. E-a-4392.

Date of issue 31.3.22

Signed by T.A. Guruva Mr. ~~[illegible]~~

To

The Mouzarai Supt

Bangalore

Sir,

I am directed to inform you that under G.O. No. 805-854-E.A G 397 dated 10th October 1919 Mr. B. Suryanarain Rao, B.A. of the Efficiency Audit Staff is deputed to audit the ~~books~~ registers & records of your office and that he will enter upon his work in the beginning of next week

over.

cum to request that

he may be given the required facilities for the purpose and that an up to date arrear list may kindly be furnished to him to expedite the audit.

I have etc

30/3

For Chief Secy

List of enclosures.

Copied by

Examined by

NOTE ON THE AUDIT OF THE OFFICE OF THE-
MUZRAI SUPERINTENDENT IN MYSORE

ft 2
To 277-22-2

100-E.A. 53471.
19th May 1922

The Muzrai Supdt in Mysore,
Bangalore

Sir,

In continuation of this office letter No. E.A. 4392 dated 31st March 1922 I am directed to state that Mr Rangasamiyengar of the E.A. Staff will be deputed to audit the records & registers of your office from ~~Monday~~ Saturday the 20th May 1922 and to request that he may be given the facilities required for the work.

I have &c

For Chf Secy to Govt

Copy to Mr Rangasamiyengar

I am to request that

maybe liven the reminid

NOTE ON THE AUDIT OF THE OFFICE OF THE MUZRAI SUPERINTENDENT IN MYSORE

The office of the Muzrai Superintendent was last audited in the month of March 1920, the work occupying 16 days; the present audit was begun on the 20th May 1922 and finished on the 9th June 1922.

2. Under Government Order No.288-95/Cash 29-21-1 dated the 27th September 1921 directing the revision of the General and Revenue Secretariat staff, the Muzrai Secretariat was separated from the former and combined with the office of the Muzrai Superintendent into a single office. A staff of 9 officials, including the Superintendent, a mutchi and two peons was transferred for work in the combined office under Government Order No.1480-7/Cash 29-21-2 dated the 31st December 1921. The combined office is being worked in two sections, the Secretariat section and the Superintendent's office section, maintaining however, one diary and one despatch register for the whole office, with effect from the 1st August 1921. The strength of the combined office is 22 comprising a Superintendent and personal Assistant, four first division hands (of which one is vacant) and six second division hands (inclusive of the diarist, the typist and the despatcher) in the Secretariat section, and a head clerk, a deputy clerk, two munshis, a head accountant, a deputy accountant, two junior accountants, a despatcher a typist and two pandits in the Superintendent's office section. Besides this, there is the Engineering section consisting of a Sub-Overseer, a draughtsman and a clerk.

3. Two attendance registers are kept, in which the daily attendance is marked by the officials concerned. Both the registers are checked by the Personal Assistant daily. Papers referred to the Secretariat section are

dealt with under the system of registration and trea obtaining in the General and Revenue Secretariat. Receipts meant for the Superintendent's Office are sent through the Head Clerk, who is held responsible for their prompt submission and disposal.

~~(a) Secretariat Section~~

Office Routine

4. The office diary shows that up to the end of May 1922 there were 4938 receipts. In 1920-21, before the amalgamation of the Secretariat with the Superintendent's Office, the number of receipts in the Secretariat was 26 and in 1919-20 the number was 2709. The number of commu cations issued in the Secretariat up to the end of May 1922 was 6683 and the number was 4705 in 1920-21. The volume of business in the combined office may be thus -- said to be double that of the Secretariat before amalgamation.

(a) Secretariat Section

ce Routine

5. A certain amount of delay was noticed in the -- first submission and subsequent handling of papers on -- office. The following may be cited as instances in poin

(a) D.2464 of 19-20/Petition of Sahukar Venkata Doss received (through the Private Secretary to His Highness the Maharaja) on the 26th May 1920 praying to be entrust with the administration of the charities founded by Nowl Krishna Doss. The Assistant Secretary wanted (on 25th October 1920) certain Government orders of 17th August 1904 and 24th July 1906 to be put up, and called for a note as to how the matter stood. These having been submitted with the file relating to the question of Vritti arrears due to Vrittidars, the petition was found pendi on the day of audit and the party had received no reply The file however contains a typed note of the 28th October 1920 over the Assistant Secretary's signature.

(b) On the 10th January 1921 Pandit H.Anandalwar applied for the return of certain records produced by the

Tenkale Goshti in what is known as the Namada case decided in the year 1897 There are no papers in the file to show what action was taken till April 1922. except attempts on the part of the office to transfer the paper from one official to another on the 1st April 1922, Messrs. T. Singriengar and Naraniengar were asked to -- state their views in regard to the return of the records. They replied in their letter of the 12th April 1922 --- (D.4290) that they had no objection; no action had bee taken on it till the date of audit. (c) D.1581 (318 of 21). In the matter of the endowment made by Mr.G.Venkaramaiah, Pleader, for the benefit of the Sri Ramakrishrama, Bangalore, requesting that the payment of interes direct to the President may be authorised. No reply has been given to the party pending disposal of the general question raised in the file.

The matter however is a highly contested one, requiring careful handling

No lists of periodical reports and returns due from and to the office are forth coming. There is, however, a register of periodical reports and returns which shows the following as due:---

(a) monthly list of estimates below Rs.50/- sanctioned by the Deputy Commissioners in respec of Muzrai works.

(b) half-yearly statement showing the progress made in the execution of sanctioned Muzrai works and remaining incomplete.

(c) statement of monthly receipts and expenditure incurred in regard to the Prince Gulam Mahomed's Charity Fund.

(d) statement of monthly receipts and expenditure ~~incurred in~~ relating to the Nanjaraj Bahadur Chattram, Mysore.

In the absence of a regular list of reports and returns periodically due, it is not possible to say if the above four represent all the periodicals required to be submitted. A list should at once be maintained

and, with its help, the periodical register should be written up in advance every month, so that reminders might be automatically issued in respect of returns not received on due dates. If, however, the returns due are not many in number the list is unnecessary and the register itself might be made to serve the purpose indicated.

~~[illegible] at present do not seem to be properly scrutinised and make use of~~ The first of the four returns mentioned above, also described as list of Muzrai works costing Rs.50 and less sanctioned by Deputy Commissioners, is prepared in muzrai form No.12 providing for particulars of information under the following heads:--- Taluk, Village, Institution, Particulars of works, Estimates, Available balances, Remarks. Information pertaining to the penultimate head is not given in all cases (vide D 465 and 702 of 20-21); nor are the returns checked as soon as received and the balances verified, with reference to the previous month's figures and the provision in the budget. (Some of the returns received in 1920 were found among those recently received.) They are however utilised in checking the Completion bills received from Dy: Com

Routine registers:--- The register of petitions forwarded for disposal from the office of the Private Secretary to His Highness the Maharaja does not show the petitions received after December 1921; the register seems to have been discontinued since then. Entries in file registers are not complete in all cases. An instance may be cited; file register No.47 of 21 records a communication calling on Deputy Commissioners to submit reports regarding the working of Muzrai institutions during 1920-21, but it contains no entries to show the reports received in respect to the above; replies from the Deputy Commissioners of Mysore, Chitaldrug and Shimoga are, however, noted in file register No.214 of 21. This and other defects and shortcomings observed have been brought to the Personal Assis

ant'

Assistant's notice for the necessary action being taken.

8(a) According to the work distribution list of January 1922, one of the three caseworkers attached to the Secretariat section is entrusted with correspondence pertaining to the construction and repais of muzrai institutions bills for repairs, etc. He maintains two registers --- one showing the funds sanctioned from time to time out of the State grant for expenditure in respect of Muzrai institutions---. Entries made in these two registers do not appear to be checked by any one and the registers are not of much help, as at present maintained. They may with advantage be combined into a single register in the following form:---

1. Serial No.
2. Diary and File Register Nos.
3. Name of institution with a brief note of work to be done and funds required.
4. Amount of 'contribution' towards the work by devotees or from the funds of the institution.
5. Amount applied for from the State grant.
6. Amount sanctioned.
7. Balance available, after deducting contributions made.
8. Remarks.

~~This official seems to get from 2 to 3 papers per day on average, and~~ Having regard to the nature of the papers dealt with by him and the work actually turned out, he may be easily allotted some additional work, such as the scrutiny of the monthly list of estimates for muzrai ---- works costing less than Rs.50/- sanctioned by Deputy --- Commissioners (para 5 supra), maintaining up-to-date the register of reports and returns. The other two caseworkers deal with papers relating to alienation of lands, puduvats and endowments, appeal cases, appointment of --- Dharmadarsis, revision of scales of expenditure of Muzrai institutions and petitions. One of these two officials maintains a collection of orders regarding charitable -- endowment deposits made by individuals from time to time. As no register is kept giving particulars in respect of each deposit as to the conditions under which it is made,

etc., it is difficult to say the collection of orde is complete and up to date a register of this sor is a desideratum and will grately enhance the utility the compilation as a volume of reference The appea register kept by the other official shows that 18 appea were disposed of in 1919-20 and 11 in 1920-21. Two appe were pending at the time of the audit. These two hands also are lightly worked and by a suitable redistributio of work, it seems possible for two officials to deal w all case-work of the Secretariat Section, including the relating to appeals (vide paragraph...3.1.....infra)

8(c) The diaries of work done by caseworkers contin be maintained in the form prescribed in the General and Revenue Secretariat; they are now being occasionally examined by the Personal Assistant. A weekly or other periodical checking is necessary and may be insisted upon in future.

9. Several papers are pending disposal for want of the Special Officer's report, particularly for want of information as to the exact amount of funds at the cred of the several muzrai institutions. A sum of about seve and a half lakhs of rupees belonging to these instit tions was invested in the 6¼ per cent State Loan, pendi the determination of balances in favour of each institu tion. Since August 1921 the Comptroller has been press ing for ~~this~~ information regarding such balances in order to arrange for the pa ment of the half yearly interest due to these institutions. The sevarthadars seem to be put to some inconve nience owing to the non-receipt of interest on puduvat deposits of temples, etc., transferred to the State loa As the Comptroller appears to have a list of such amoun received from Amildars, he may, without difficulty, be instructed to authorise Deputy Commissioners to draw the interest due on such deposits, so that the sevarthas fo which the puduvats are intended may not suffer (D.3156 is an instance in point: the Deputy Commissioner concerned has receiv

no reply to his communication asking for the early autho risation of the payment of interest).

Suspend Cases:---The 'sus' register is maintained according to districts --- one for each. The pendency is rather heavy. In April 1922 a regular list was made out of all long-pending cases and the Deputy Commissioners -- were each furnished with a list of such cases and addressed in the matter of their early disposal; and their replies were asked for in regard to the action taken in each case. Three of the Deputy Commissioners have sent in their replies categorically and two have stated that formal replies would be sent soon. All these 'sus' cases require constant watching and the issue of timely reminders, as previous experence has shown that 'sus' cases relating to Muzrai matters have a tendency to remain there for along. They disclose in fact that little attention is paid to muzrai matters in taluks.

(b) Superintendent's Office Section.

11 The daily receipts and other papers handed over to the Head Clerk, after registration in the Secretariat -- Section, are entrusted to the clerks of the office section who maintain diaries (checked by the Head clerk) in the following form:----

Date.	References received	Nature of work done	Action taken.	Remarks.
1	2	3	4	5

12 One of the hands attached to the office section is entrusted with petitions, --- fair-copying of Kannada drafts and comparing, as well as keeping a collection of standing orders. Copies of --- Government orders in respect of which further action has to be taken by the Muzrai Superintendent are also referred to this official for note and necessary action. But at the time of audit, he was doing some additional work owing to the absence on privilege leave of the official

dealing with the correspondence relating to Tirupa certain other charities outside the State, proceedi of Dharmadarsis of Muzrai institutions etc. In con sequence, the petition register and the register of Government orders referred to in the work distributic list of the 12th January 1922 was not kept. (The seems in fact to indicate what was meant to be done a not the items of work that are actually entrusted at present to officials.)

13. The daily accounts of expenditure relating to th Tirupati charities used to be entered formerly in a bc as they were received, with a view, evidently, to check the totals for a month, as made out from the daily fig with the monthly accounts received from the Peishkar. The maintenance of the book has been discontinued since May 1921. But it seems not quite nec sary to keep the book, as under the present practice th daily accounts for any one month are all kept together along with the monthly abstract, and are capable of bei checked before authorising payment of the Peishkar's monthly bill.

14. Another clerk is set apart for compiling the accoun of Muzrai institutions received from taluks; extracts from the taluk Muzrai register maintained in form No.7 or copies thereof, are also received from each taluk, giving particulars of all muzrai institutions in the tal No use appears to be made at present of these monthly accoun and register extracts; the explanation offered is that, pending the determination by the Special Muzra Officer of the balances at the credit of muzrai instit- tions, the monthly accounts are kept classified accordi to taluks, and that they will be properly utilised whe his report is received. But this explanation cannot said to apply to the accounts received prior to the de tation of the Special Officer, some of which also

place in the bundle of accounts thus accumulated. ~~These accounts are allowed to be kept by without scrutiny and any kind of check is patent from the circumstance that~~

A file of these account-statements was found to contain the Muzrai report for 1920-21 relating to the Hassan district and a list of incomplete muzrai works of the Manjarabad taluk for the quarter ending 30th June 1921, received respectively on the 11th and 9th August 1921. On some of these monthly statements the Personal Assistant has directed "check and register and bring up for attestation," but this direction does not appear to have been acted upon. The statement of account for April 1922 received from the Channarayapatna taluk (D.4644) shows a manifestly wrong -- entry under Col.11, but it has not struck the office to -- point out the error to the officer concerned for necessary rectification.

~~15.~~ The following papers were found in one of the draws made use of by the official entrusted with the compilation of these accounts and handed over to the Personal Assistant:---

(a) Petition (dated 12th November 1917) of the Defedar and mali of the Gumbaz at Seringapatam praying for promotion; Muzrai Superintendent's directions thereon:---
"Place in file 14-11-17".

(b) Petition of one S.R.Seshagiri Rao of Mysore received on 12th December 1918 praying for a clerk's place in consideration of his late father's services as Peishkar at Chamarajanagar till September 1918; Muzrai Superintendent's Order thereon:---"Register application and acknowledge".

(c) Petition (No.183 of 16th January 1919) of Padmanabha Tarab and others praying for early payment for their services under the Sivaganga Mutt; Muzrai Superintendent's Order thereon:--
"Place in the file".

(d) Petition (dated 18th September 1919) of Tyamagondlu Ramasastry praying for a munshi's place.

As these papers have been allowed to lie scattered without being put in the files concerned as ordered, there is nothing to show if the action required has been taken.

~~By way of illustrating how haphazardly papers are dealt with~~

It may also be pointed out in this connection that D.Nos.431, 447

and 474 (annual reports received from the Honnali and Molakalmuru taluks) were found on the official's side bench lying uncared for without anything to indicate they have been dealt with or made use of.

Cashier and his work.

16. The cashier maintains the cash book, the classi ledger, the acquitance roll, the contingent register, order book for contingent charges, a leave register, a register of bills, a challan book and a diary of work done by h (15th June 1921 to 26th May 1922) and the acquittance from February 1920 to May 1922 were examined. The cas checked with the book balance at the beginning of ever month by the Muzrai Superintendent and at intervals o week and sometimes more often, by the Personal Assistan. But the Personal Assistant is in the habit of simply tialling the book in token of his examination; it seem desirable to record a certificate to the effect of his having checked the cash and the book balances. The acquittance roll is not being regularly submitted to th Muzrai Superintendent's perusal and signature, as requ under article 97 (1) of the Mysore Account Code. A sc tiny of the roll from December 1920 to May 1922 has di closed that the book has been seen by the officer only in the month of May 1922 and that on the 1st and toward the end of that month. The roll for February 1921 sho a sum of Rs.9 as due to one Maria (No.12), acting mashalchi Except the date of 10-3-1921 against the na there is nothing to show that payment has been made to party; neither his signature nor thumb impression is be found. The classified ledger is not properly kept; is in fact only an attempt at ledgering and the entrie are all incomplete. But there is another book maintai in which the total receipts and payments are noted fro day to day and the balance struck, with details as to which it is composed this book is being submitted to the officer daily. gathered from this book and cash book that the cash balance on the 30th May 1922 w

Volume III of the Cash Book

Rs.845-15-6, made up as follows:---

	Rs.	As.	Ps.
Mr.P.Raghavendra Rao's amount.	156	-12	- 3
Advance.	50	- 0	- 0
Mr.Chengiah Chetty's endowment interest	68	- 8	- 0
Undisbursed pay.	11	- 0	- 0
Padmasamhita amount payable to Sri Yatiraj Mutt Swami.	480	- 0	- 0
Balance of permanent advance.	79	-11	- 3
Total.	Rs.845	-15	- 6

Besides the cash transactions on account of the pay bill of the establishment, the travelling allowance and contingencies, the cash receipts of the office ordinarily consist of the following items:---

Item of receipt.	~~(The more important items alone are mentioned)~~ Probable amount.
	Rs. As. Ps.
Paditara bill of the Tirupati charities.	900 - 0 - 0
Paditara bill of the Sivaganga Mutt.	450 - 0 - 0
Tasdik grant to the Uttaradi Mutt ...	500 - 0 - 0
Tasdik amount of the Benares chattram	450 - 0 - 0
Tasdik amount of the Ranganathaswami temple at Srirangam and the Jambukeswara temple.	50 - 0 - 0
Interest on various endowments ...	250 - 0 - 0
Rs...	2,900- 0 - 0

(The more important items alone are cited).

In most of these cases, the amount is drawn from the treasury by the presentation of a bill on behalf of the institution and ~~then~~ sent to the agent or manager thereof by insurance post (deducting the postal charges incurred) the transactions being duly recorded in the cash book. The procedure is not however a very desirable one for various reasons and it seems necessary to minimise the number of these cash transactions, and to make possible, other arrangements ~~made~~ for payment of the amounts to the parties concerned. It is any low worth while consulting the Comptroller with a view to see if a better procedure cannot be evolved.

Another official maintains the furniture stationery registers. There are at present 179 of furniture of different sorts. The last verifica was made in November 1921 by the Head Clerk. The gister does not however show signs of having been ed or examined by any one else. The annual verific of the stock required under article 131 of the Mysu Account Code should be strictly enforced. The almi recently purchased and a few minor articles require be numbered. The stationery receipt and issue regis are at present regularly kept and the Personal Assist has recently checked the stock on hand with the book balance and certified as to its correctness on the 19th May 1922. The Stationery "K" register is not maintained, the explanation being that there are no periodic articles of stationery received and issued of late.

19. The account book of Service postage labels, kept by the despatcher, is not being regularly examined. -- Entries from the month of August 1920 up to the 8th June 1922 were acrutinised in the course of audit. The book was once seen by the Assistant Secretary towards the end o September 1920, by the Deputy clerk (now Head Accountan on the 21st January 1922 and by the Personal Asst on the 10th May 1922 under the date 27th June 1922, a sum of As.15-ps.6 is omitted to be carried over to the next page. Values of stamps purchased are not being noted in the book since the 22nd May 1922.

Miscellaneous.

20. Inspection:-- Both the Head Clerk and the Personal Assistant were not able to lay their hands on the Inspection Minute Book, if any, kept by the offic and, in its absence it is not possible to say if the annual inspection and the monthly test inspection of the office have regularly taken place. It may be noted in this connection that the book was also not available at the time of the previous audit. If the old book cannot be traced, one may be opened afresh atonce and the results of inspections duly noted therein.

The official who maintains the stationery and furniture registers is in charge of the Library and the --- Library ~~Catalogue~~ Stock Register shows that there were about 437 English and 566 Sanskrit volumes on the 31st May 1922. But the books ~~are not~~ do not appear to be properly arranged in the shelves allotted for the purpose; ~~and~~ for, the official found it difficult to pick up one or two books that were wanted. The head clerk may be made to see that all the books are properly arranged, and held generally responsible for the library, and to furnish the verification-certificate to be given under article 141 of the public account code. A large number of books were recently ordered for, & attempts were being made to classify the books & prepare a catalogue

22 Service registers:--- The service registers and the character rolls of the officials, both of the secretariat and the office sections, are in the custody of the present cashier. The entries therein are all carried up-to-date. A service register has, however, to be opened afresh in the case of those kept in the superintendent's office. The Service register of the head clerk Mr. T. Krishnayyangar contains a few entries, which do not seem to be authenticated by the initials or signature of any other ministerial or gazetted officer. Also, certain correspondence stated therein as attached to his service register is not to be found. But for the fact that the official in question was not in this office at the time of the last audit, an --- examination of the entries under reference, relating as they do to a period nearly 15 years ago, would not have -- been necessary. The matter has however been brought to the notice of the personal assistant for such action as may be considered necessary.

23. Office manual:--- In the Chief Secretary's D.O. letter No.1695 dated the 28th April 1921 it was pointed out that the delay in replying to the Efficiency Audit officer's observations made in the audit note of June 1920 was unsatisfactory, and that the "preparation of an office manual may be taken in hand and the work so [illegible]

soon". The Muzrai Superintendent has directed as follows on this communication:---

1. Please explain why there was delay in sending a reply.

2. M.R. will work up and submit a draft manual in four weeks.

29-4-1921.

This D.O. letter has not even been registered; for, it seems to have been kept by without being sent to the office. The Personal Assistant having become aware of the letter in April 1922, when the Muzrai Superintendent's personal clerk went on leave, the work of preparing the manual was entrusted to Head Clerk Mr. T.G.Krishniyengar on the 10th April 1922. The work has thus made no headway for over a year. It may not be out of place to mention here that the preparation of ~~the~~ "a draft manual (including a compilation of the standing orders of Govt.)" was one of the items of work specifically required to be attended to under the Government Order of the 16th May 1913 constituting a committee for suggesting improvements in Muzrai administration. The work may be ordered to be taken on hand at once; and in order that it may not be delayed further, it is suggested for consideration that a weekly report of progress may be prescribed and the work specially watched.

24. Some important items of work referred to the office for attention from time to time and the amount of progress made in respect of each are indicated below:---

(a) In G.O.No.519-20/Muz.532-18-2 dated the 13th August 1919, proposals made by the Muzrai Superintendent for the re-organisation of the Ayurvedic College were generally approved and before according final sanction, Government desired to have the proposals scrutinised by one or more recognised experts in Ayurveda with a view to improve them in detail. The Muzrai Superintendent was required to take early action. Except a few papers showing that the subject received some particular notice at the hands of the Representative Assembly in 1921, there is

nothing to indicate what attempts were made, as required in the order, to get expert opinion in regard to the proposals under --- reference. Fortnightly progress reports seem to have been called for by the Member in charge. It is not clear if such reports --- were submitted.

(b) In Muzrai File 315 of 1920 regarding the appointment of a successor to Mr.C. V. Kasipathy Sastri, the present 1st Member of Council called for particulars (on the 26rd December 1920) as to the work done by the Engineer till his death and certain other information bearing on the subject. The file is kept incomplete and does not show if it was resubmitted to the Member with the additional information required.

(c) In Muzrai File 765 of 1918 the then 1st Member of Council Mr,K.S. Chandrasekhara Aiyar, ordered the preparation of a consolidated note bringing together all the rules, orders and precedents regarding the use of insignia by Heads of Mutts, etc., His successor in office,Mr.L.R.Srinivasiyengar, ordered on the 27th January 1920 that the question should not be put off. The work of preparing a note has not, however, made aby progress beyond collectting together some old files in the matter.

(d) In Muzrai File 455 of 1916 the old question pending -- from 1916, regarding the deputation of a barr guard for duty under the Heads of certain Mutts, was brought up for solution. The -- Council decided on the 4th April 1918, that the "existing practice in the matter should be correctly defined and placed on record, -- observing that it may also be incorporated in the Muzrai manual; draft G. O. may be prepared . The Member's minute of the 14th April 1920, giving a month for the work, and the Muzrai Secretary's direction of the 12th June 1920 on the Office Superintendent's Memo, "please do the work quick and report progress every week" have not been complied with. As in the case of item (c) above. old files on the subject have been collected and kept together -- with a view to prepare the necessary note and draft order.

(e) Another important item of work that is engaging the attention of the office at present is that of classifying all Mutts into

succession of Gurus to mutts should be recognised by Government in all cases and whether each such case has to go up to His Highness for sanction or not.

Information required in this connection and in regard to (c) and (d) above is at present being collected in the form of statements --- showing cash and land inams endowed to several mutts. As this item is a question of importance pending from 1916 wherein continuous action is being taken only since September 1919, progress should be specially watched.

(4) In his note in Muzrai file 430 of 1920 dated the 25th November 1921, Sir. M. Kantaraj Urs made reference to the increasing grants required of late (from State Funds) for specially endowed charities, such as, the Maharaja's Feeding Chattram at Mysore, the Sivakoota at Nanjangud the Tirupati charities and the Barahazar Santarpane at Subrahmanya, and observed that a regular jamabandi once a year of all items of income ought to be a feature of all Muzrai institutions, He also directed that "a comprehensive note, dealing with the policy to be kept in view and the ways and means of financing the same, may be prepared at an early date, under the orders of the Member, the Financial Secretary being also consulted (vide his notes dated the 15th October 1920 and the 24th June 1921). As this is a very important matter, papers will have to be submitted to His Highness when it is ripe for a decision". On this statements have been called for, from the Deputy Commissioners of Mysore and Hassan and the Peiskar at Tirupati, in regard to the number of persons actually fed at Tirupati, Subrahmanya, Mysore and Nanjangud during the last ten years and the actual cost incurred. The Deputy Commissioner of Hassan and the Peiskar have replied.

25. All the above six subjects deserve in fact to be specially listed and placed on a standing list of important ---- subjects, requiring continuous action and ~~the submission of~~ ------ the submission of periodical reports ~~and~~ of progress ~~reports~~ --------

till a final decision is reached. If the various subjects so listed are all allotted to the caseworkers of the Secretariat section and the head clerk and two other competent officials of the office section --- onstead of being consentrated in the office Superintendent as at present --- there will be more time to watch the progress of each case and better results may be expected to be -- achieved.

26. Allied to the subject referred to in item (f) above is that of preparing a list or register showing at a --- glance all the cash and land inams attached to the several Muzrai institutions in the State. Information in this -- respect is not to be found at present in one and the same place in the printed quit-rent registers available in the Muzrai Superintendent's office, which are kept, not according to institutions but, according to taluks. In the case of ready money inams of these institutions, the work of compilation is not difficult as there is already a register corrected up to December 1908 showing such -- inams according to institutions; it will have to be --- brought up to date, and particulars regarding the land inams endowed to such institutions will have to be collected from the existing talukwar registers and duly incorporated, together with details of cash inams, in the revised register proposed to be kept according to institutions. The utility of such a list and the great necessity for it will be apparent when the question of determining the exact income of Muzrai institutions in considered. It is in fact one of the items referred to in the Government Order of the 16th May 1913 (No.2067-77/Muz. 652-12-1) appointing a committee for suggesting improvements in the organisation and working of the Muzrai Department. In that order a complete and up-to-date list od Muzrai institutions with their endowments in cash, land, &c., was directed to be compiled in the Muzrai Superintendent's office and, reviewed by the Committee,

a manual for working the Department. This work of compiling a register of inams according to institutions may also find a -- place in the standing list, suggested above, so that it may not be lost sight of. The work is of some magnitude, but has all the same to be done, if complete particulars relating to muz. institutions should be had without much difficulty

27 Powers of Muzrai Officers:--- Under G.O.No.2463-513/ Muz.82-14-2 dated the 2nd April 1917, Deputy Commissioners of Districts are empowered to sanction estimates for repairs of Muzrai institutions up tp a limit of Rs.50/- from the funds of such institutions; and, as a further step in the direction of decentralisation of powers, it was ordered in G.O.Nos.11-1/Muz. 612-16-2 dated the 4th July 1917 and 2393-403/Muz.93-18-2 dated the 18th February 1919, that bills for muzrai works executed, whether intermediate or final, need not be sent for the formal sanction of Government, but might be paid for at treasuries on being passed by the Deputy Commissioner concerned and that completion bills should be submitted to Government for note and --- record. Although the scope for delay in making payments for execution of Muzrai works is thus avoided (as stated in the order of the 18th February 1919), expedition in arranging for the execution of such works, and effecting repairs to muzrai institutions, does not seem to have been properly secured under the orders now in force. This state of affairs will continue unless the Deputy Commissioner's powers of sanctioning estimates for muzrai works are enhanced.

Possible provemer

28 Departmental Reports:---Unlike other departments of -- Government, the Muzrai department does not issue an authoritative annual report on its working; with the result that there is no printed or other easily available publication relating to muzrai administration in all districts and taluks, that important muzrai matters are not periodically brought to the notice of Government pointedly and that defects in organisation or working are not repeatedly pressed for being speedily remedied. Although a report is not annually sent up to and reviewed by Government, the Muzrai Superintendent is getting at present reports on the working of the

various muzrai institutions in the State, on the basis of which a short section is furnished for incorporation in the General Administration Report annually published by Government. But the information contained therein is very meagure, consisting as it does of very few particulars under the heads (1) muzrai institutions, (2) grants in-aid given to certain charitable associations, (3) the Sanskrit College at Melkote and the Ayurvedic College at Mysore and (4) finance (including particulars regarding the number and value of endowments to various private charities). That the information embodied in the State Administration Report cannot serve the purpose for which a departmental report is intended will be evident from the fact that the former lacks important particulrs showing how the department is being administered. The Muzrai Superintendent's inspection of the various institutions, especially those situated outside the State, such as the Tirupati charities, &c., the state of mutts and other -- private institutions under the direct management of the Muzrai Department as well as of the property belonging to muzrai institutions, particularly jewellery of temples — these and other items may fitly find a place in the departmental report.

29. The desirability of bringing out an annual report on the working of the department was once suggested by the late Statistical Branch; but as the office was not in a position to trace the papers on the subject, it is not possible to say what action was taken thereon. The necessity of compiling an annual report has, however, been recognised in Part VI--8 of the annexure to G.O.No 3067-80/Muz.421-17-9 dated 3rd April 1919, which says:-

> "The Deputy Commissioner and the Muzrai Superintendent should review and incorporate the information contained in these (taluk) reports in their annual administration reports.

The skeleton form (XVI), therein prescribed for the taluk report, may be suitably modified and adapted for the

Superintendent's report with necessary appendices and additional items such as those mentioned at the close of the previous paragraph.

30. Since the amalgamation of the Muzrai Secretariat with the Superintendent's Office, the disposal number --- syatem, under which correspondence was being formerly carried on, has been discontinued ~~and papers have been discontinued~~ and papers have been dealt with and arranged more or less under the system of registration and recording obtaining in the General and Revenue Secretariat. In the case of files in which references are made to Government, the entire correspondence is now recorded along with the Government Order disposing of the reference in Secretariat files, In other cases the recorded papers are kept under different heads, according to the subjects to which they relate, such as, Tirupati charities, Benarese Chattram, Ayurvedic College, Uttaradi Mutt, Rahadaries, etc., (Papers relating to the Vyasaraya Mutt have been classified and arranged for being transferred to the Mutt Agent, as it has been decided to discontinue departmental management). Although most of the records have been properly classified and arranged by the temporary sorting staff employed from February 1920 to the end of June 1921 a certain amount of "Cross-referencing" or "Counter marking" is necessary, as files cannot always be easily traced under the numbers mentioned in the Index List as at present manintained. Records.

There are a large number of spare copies of Government Orders and quit-rent registers (talukvar); and they may be weeded out or sent to the districts, after retaining a sufficient number of copies in the Superintendent's office.

The establishment, especially the number of case-workers necessary for Secretariat work has been indicated in paragraphs 8(G) supra; and that number, with a file register-keeper, (who may also attend to 'sus' cases) and another hand to look after the diary and despatch work (together) seem quite sufficient. In the Superintendent's Office section, the cashier's work being periodical, he may be entrusted with additional work, such as that pertaining to --- Staff requirements.

stationery and furniture; but, for about 5 or 6 days at the beginning and end of the month, he will have to be provided with an assistant to help him to get through the pay bill &c. There is not sufficient work at present for four accountants and their strength may be safely reduced to two without impairing efficiency. If the head-clerk, whose hands are not full, is given more work, one of the two munshis and the deputy clerk may be abolished. Five of the hands were in fact absent on leave during the period of audit and no slackness in work on that account was or could be noticed.

CONCLUSION.

32 The more important of the suggestions made are summarised hereunder for necessary action being taken:

(1) Maintenance of a complete list of periodical reports and returns due;

(2) Correct maintenance of routine registers, such as the file register, the register of petitions etc.

(3) Maintenance of a register showing charitable endowment deposits;

(4) Periodical examination of diaries maintained case-workers;

(5) Proper scrutiny of lists of Muzrai works sanctioned by the Deputy Commissioners;

(6) Minimising the number of cash ~~xxxxxxxxxx~~ transactions

(7) Proper compilation of accounts relating to Muzrai institutions by systematically utilising the taluk and other accounts;

(8) Annual verification of the stock of articles of furniture and stationery

(9) Regular inspection of the office and maintenance of an inspection minute book

(10) Preparation of the library Catalogue;

(11) Proper examination of entries in service registers

(12) Early preparation of an Office Manual.

(13) Preparation of a note

(a) Showing all the rules, orders and [illegible]

regarding the use of insignia by Heads of Mutts.

(b) ~~recording~~ placing on record the "existing practice" in respect of the deputation of a barr guard for duty under the heads of certain mutts.

(14) Classifying mutts into major and minor institutions with a view to determine if the succession of Gurus to mutts should in all cases be recognised by Government.

(15) A scheme to preperly finance specially endowed charities such as the Maharaja's Feeding Chattram at Mysore, the Tirupati charities etc,

(16) Preparion of a register according to muzrai institutions showing all the inams, cash as well as lands, attached thereto.

(17) Enhancement of the powers of muzrai officers in the matter of executing muzrai works.

(18) Compilation and issue of an annual departmental report.

S Rangaswamy Iyengar
24/9/22

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to——

Section

File No.

Serial No.

General and Revenue Secretariat

( )

, *the* *191* .

No.

Date of issue 30-8-29

Signed by [illegible]

To The Murgai Court at Mysore

Sir,

I am directed to forward herewith for favour of necessary action being taken a note on the audit of the records and registers of the Murgai Kulkarni's Office

I have &c.

over.

For Chief Secretary to Govt

[illegible]

List of enclosures

Copied by

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